

AN ORDINANCE

BY COUNCILMEMBERS CATHY WOOLARD AND SHERRY DORSEY 00-0-1081

AN ORDINANCE TO AMEND 99-O-1649 TO DELETE PROVISIONS FORWARDING TO THE ATLANTA PUBLIC SCHOOLS CLAIMS OF ATLANTA-DEKALB TAXPAYERS FOR REFUNDS, AND TO DIRECT THE DEPARTMENT OF FINANCE TO REVIEW, VERIFY AND PROCESS CLAIMS OF ATLANTA-DEKALB TAXPAYERS FOR REFUNDS FROM BOTH CITY OF ATLANTA AND ATLANTA PUBLIC SCHOOL TAXES FOR 1999; AND FOR OTHER PURPOSES.

WHEREAS, on December 6, 1999, the City Council adopted 99-O-1649, which acknowledged that, for City of Atlanta tax purposes, the values of property located in the portion of the City of Atlanta within DeKalb County (hereinafter referred to as "Atlanta-DeKalb") were not uniformly taxed and equalized with the taxable property located in that portion of the City of Atlanta within Fulton County; and

WHEREAS, 99-O-1649 authorized a partial refund of the 1999 ad valorem taxes paid for property located in Atlanta-DeKalb for city and school system purposes only; directed the City's Department of Finance to review, verify, process and pay claims from taxes collected for city purposes; and further directed the School Board of the Atlanta Public Schools to review, verify, process and pay claims to Atlanta-DeKalb taxpayers from tax revenues received for school purposes; and

WHEREAS, the Office of Legislative Counsel to the General Assembly subsequently issued an opinion that the City of Atlanta "would appear to have no means available, short of the refund provisions of Code Section 48-5-380, to correct uniformity problems that now exist between its citizens in Fulton County and its citizens in DeKalb County"; and

WHEREAS, the Georgia General Assembly subsequently enacted Senate Bill 309 for the purpose of providing a remedy to equalize the value of properties located in municipalities within two or more counties, which does not, however, address the specific issue of refunds for City of Atlanta taxpayers for 1999; and

WHEREAS, the City's 2000 millage rate data shows that prior to the effective date of Senate Bill 309, assessments for Atlanta-DeKalb properties in 2000 rose 32.9% while assessments for the rest of Atlanta rose only 3.7%; and

WHEREAS, the City of Atlanta has paid, or is processing for payment, all valid claims for refunds pursuant to 99-O-1649, but the Atlanta School Board has failed to take effective action on claims for refunds forwarded to it by the City,

having objected to the City's action, but having dismissed a lawsuit filed to challenge the City's action, and having subsequently failed to process and pay valid claims submitted to it; and

WHEREAS, the City of Atlanta is the appropriate entity to consider, process and pay refund claims on behalf of itself and the School Board.

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY ORDAINS as follows:

Section 1. That 99-O-1649, an ordinance enacted pursuant to O.C.G.A. Section 48-5-380 authorizing a refund of city taxes paid for tax year 1999 by owners of property located in Atlanta within DeKalb County, is hereby amended by deleting Section 3 which reads

Section 3. The City's Department of Finance shall review, verify, and process claims for the city's portion, and shall forward the City's portion of said refunds to the taxpayers.
The School Board shall review, verify, and process claims for the School Board's portion and shall forward the School Board's portion of said refunds to the taxpayers.

And by substituting in lieu thereof the following:

Section 3. The City's Department of Finance shall review, verify, and process claims, and shall forward refunds to the taxpayers from taxes paid for both city and school purposes, and shall issue refunds from taxes paid for school purposes to taxpayers to whom refunds for 1999 city taxes have already been issued.

Section 2. That 99-O-1649 shall continue in full force and effect, except as amended herein.

Section 3. That all ordinances and parts of ordinances in direct conflict herewith are hereby repealed.

00-0-1081

(Do Not Write Above This Line)

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FOR 1999; AND FOR OTHER PURPOSES.

TABLED Without Objection 7/17/00
7/19/00 Failed / Filed 3ys 5mays

- ☐ CONSENT REFER
☐ REGULAR REPORT REFER
☐ ADVERTISE & REFER
☐ 1st ADOPT 2nd READ & REFER
☒ PERSONAL PAPER REFER

Date Referred

7/5/00

Referred To:

Finance / Exec

Date Referred

Referred To:

Date Referred

Referred To:

First Reading

Committee _____
 Date _____
 Chair _____
 Referred to _____

Committee

Finance / Executive

Date

7-12-00

Chair

[Signature]

Action:

Fav, Adv, Hold (see rev. side)

Other:

No Recommendation

Members

[Signature]

Refer To

[Signature]

Refer To

[Signature]

Refer To

[Signature]

Committee

[Signature]

Date

Chair

Action:

Fav, Adv, Hold (see rev. side)

Other:

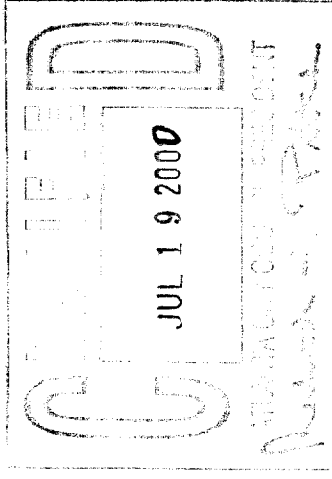
Members

Refer To

FINAL COUNCIL ACTION

- ☒ 2nd ☐ 1st & 2nd ☐ 3rd
 Readings
☐ Consent ☐ V Vote ☐ RC Vote

CERTIFIED



CERTIFIED
 JUL 19 2000
 [Signature]
 MUNICIPAL CLERK

MAYOR'S ACTION